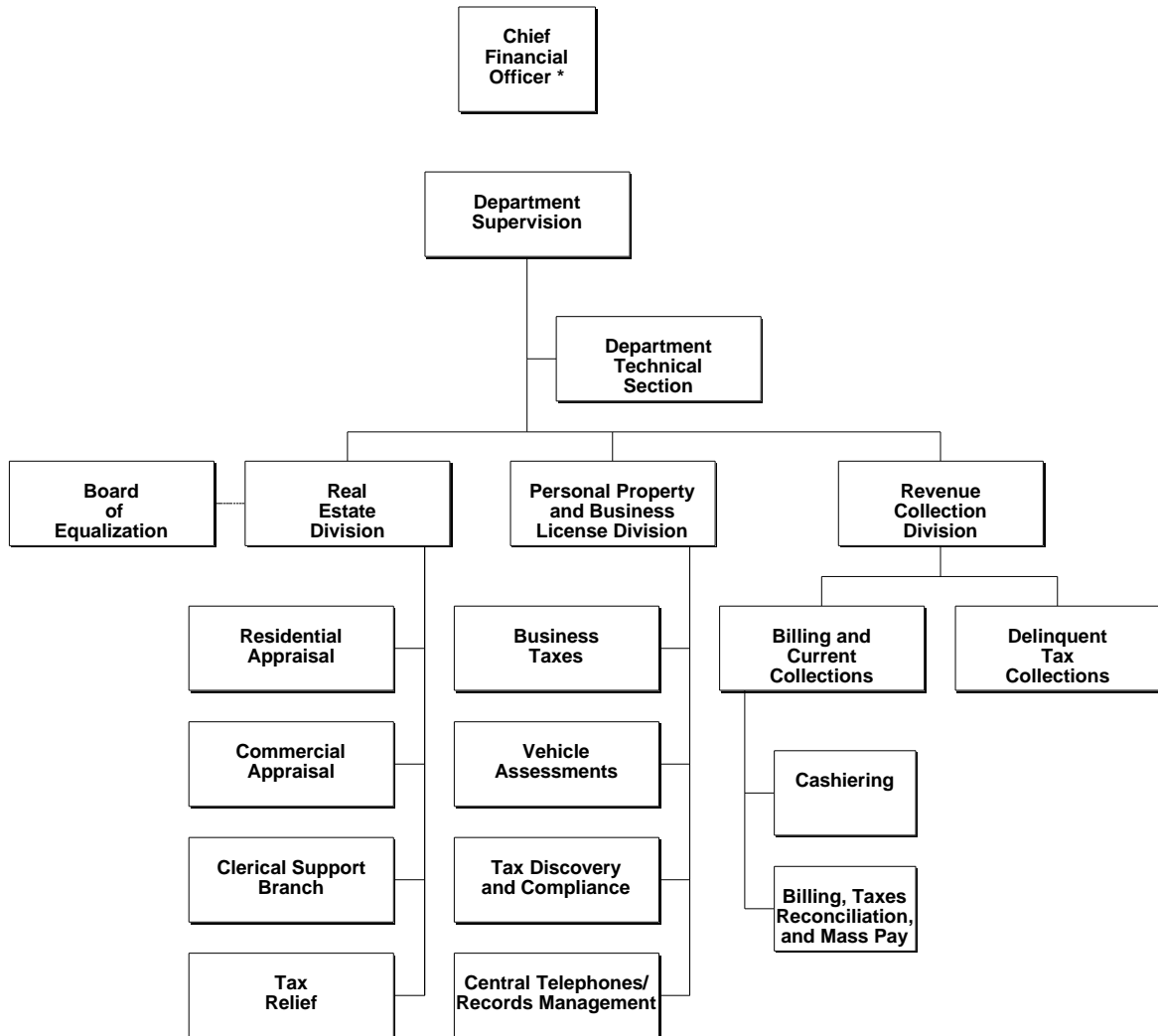


DEPARTMENT OF TAX ADMINISTRATION



* The Chief Financial Officer has responsibility for strategic direction and oversight of this agency; however, for budget purposes, that position and associated funding are reflected within the Department of Management and Budget.

DEPARTMENT OF TAX ADMINISTRATION

Agency Position Summary

321 Regular Positions (-6) / 321.0 Regular Staff Years (-6.0)

Position Detail Information

DEPARTMENT SUPERVISION

1 Director of Tax Admin.
1 Administrative Assistant IV
2 Positions
2.0 Staff Years

Department Technical Section

1 Management Analyst IV
1 Business Analyst II
3 Programmer Analysts III
2 IT Technicians II
1 Administrative Assistant IV
1 Administrative Assistant III
9 Positions
9.0 Staff Years

REAL ESTATE DIVISION

1 Director
2 Assistant Directors
1 Administrative Assistant III
1 Administrative Assistant II
1 Management Analyst III
6 Positions
6.0 Staff Years

Residential Appraisal

7 Supervising Appraisers
13 Senior Appraisers
23 Appraisers
43 Positions
43.0 Staff Years

Commercial Appraisal

4 Supervising Appraisers
17 Senior Appraisers
21 Positions
21.0 Staff Years

Clerical Support Branch

1 Real Estate Records Mgr.
2 Administrative Assistants V
3 Administrative Assistants IV
8 Administrative Assistants III
10 Administrative Assistants II
24 Positions
24.0 Staff Years

Tax Relief

1 Management Analyst II
1 Business Tax Specialist II
2 Positions
2.0 Staff Years

Board of Real Estate

Assessments Equalization

1 Administrative Assistant II
1 Position
1.0 Staff Year

PERSONAL PROPERTY AND BUSINESS LICENSE DIVISION

1 Director
1 Assistant Director
1 Management Analyst II
1 Administrative Assistant III
1 Administrative Assistant II
5 Positions
5.0 Staff Years

Tax Discovery and Compliance

1 Management Analyst III
5 Auditors III
2 Auditors II
1 Accountant II
11 Business Tax
Specialists II
2 Administrative Assistants IV
(-1)
20 Administrative Assistants III
1 Administrative Assistant I
43 Positions (-1)
43.0 Staff Years (-1.0)

Central Telephones and Records Management

1 Management Analyst II
3 Administrative Assistants IV
31 Administrative Assistants III
(-3)
1 Administrative Assistant II
6 Administrative Assistants I
42 Positions (-3)
42.0 Staff Years (-3.0)

Business Taxes

1 Accountant II
0 Administrative Assistant IV
(-1)
14 Administrative Assistants III
15 Positions (-1)
15.0 Staff Years (-1.0)

Vehicle Assessments

1 Management Analyst II
0 Administrative Assistants IV (-1)
2 Administrative Assistants III
17 Administrative Assistants II
20 Positions (-1)
20.0 Staff Years (-1.0)

REVENUE COLLECTION DIVISION

1 Director
1 Management Analyst IV
1 Administrative Assistant III
1 Administrative Assistant II
1 IT Technician II
5 Positions
5.0 Staff Years

Cashiering

1 Accountant III
1 Accountant II
1 Administrative Assistant V
2 Administrative Assistants IV
21 Administrative Assistants III
26 Positions
26.0 Staff Years

Billing, Taxes Reconciliation, and Mass Pay

1 Management Analyst III
3 Management Analysts II
1 Accountant II
4 Administrative Assistants V
8 Administrative Assistants III
6 Administrative Assistants II
23 Positions
23.0 Staff Years

Delinquent Tax Collections

1 Management Analyst III
2 Management Analysts II
2 Administrative Assistants V
6 Administrative Assistants IV
22 Administrative Assistants III
1 Administrative Assistant I
34 Positions
34.0 Staff Years

(-) Denotes Abolished Position

DEPARTMENT OF TAX ADMINISTRATION

Agency Mission

To assess, levy and collect all real and tangible personal property, business license, and other miscellaneous taxes according to State statutes and County ordinances; to ensure the assessments are uniform and equitable so that each property owner carries his or her fair share of the tax burden; to maintain current collection rates and ensure all delinquent taxes are collected; to ensure that all firms and individuals engaged in business activities are properly licensed; to administer tax relief programs in a manner that ensures all eligible residents receive proper benefits; to properly administer the State Income Tax and other State and County programs as required; and to ensure that all departmental programs are administered with the highest quality of customer service.

Agency Summary					
Category	FY 2001 Actual	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan	FY 2003 Advertised Budget Plan	FY 2003 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	324/ 324	327/ 327	327/ 327	327/ 327	321/ 321
Expenditures:					
Personnel Services	\$14,184,980	\$15,460,099	\$14,771,216	\$16,117,484	\$15,583,780
Operating Expenses	4,509,113	4,099,955	4,344,035	4,432,474	4,349,187
Capital Equipment	19,884	0	175,510	0	0
Subtotal	\$18,713,977	\$19,560,054	\$19,290,761	\$20,549,958	\$19,932,967
Less:					
Recovered Costs	(\$1,719)	(\$1,456)	(\$612)	(\$1,529)	(\$1,529)
Total Expenditures	\$18,712,258	\$19,558,598	\$19,290,149	\$20,548,429	\$19,931,438
Income:					
State Reimbursement	\$2,071,554	\$2,235,390	\$2,066,490	\$2,011,851	\$2,011,851
Land Use Assessment					
Application Fee	561	1,000	600	600	600
State Shared Retirement	60,559	67,251	67,251	60,526	60,526
Total Income	\$2,132,674	\$2,303,641	\$2,134,341	\$2,072,977	\$2,072,977
Net Cost to the County	\$16,579,584	\$17,254,957	\$17,155,808	\$18,475,452	\$17,858,461

Summary by Cost Center					
Category	FY 2001 Actual	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan	FY 2003 Advertised Budget Plan	FY 2003 Adopted Budget Plan
Department Supervision	\$1,485,234	\$1,445,436	\$1,589,789	\$1,465,761	\$1,362,679
Real Estate Division	4,947,570	5,499,571	5,431,459	5,928,699	5,928,699
Personal Property and					
Business License Division	5,413,071	5,905,275	5,459,174	5,942,875	5,651,829
Revenue Collection Division	6,866,383	6,708,316	6,809,727	7,211,094	6,988,231
Total Expenditures	\$18,712,258	\$19,558,598	\$19,290,149	\$20,548,429	\$19,931,438

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2003 Advertised Budget Plan, as approved by the Board of Supervisors on April 29, 2002:

- ♦ A net decrease of \$616,991 and 6/6.0 SYE positions as part of the \$28.8 million Reductions to County Agencies and Funds approved by the Board of Supervisors to allow for a two-cent real estate tax rate reduction and to provide additional funding for the Fairfax County Public School system. These reductions include:

DEPARTMENT OF TAX ADMINISTRATION

- Elimination of 6/6.0 SYE Administrative positions, resulting in savings of \$208,563.
- Reduction of limited-term expenses in Agency Supervision, Personal Property, and Revenue Collections operations, resulting in savings of \$325,141.
- Reduction of \$83,287 in training and software procurement expenses.

The following funding adjustments reflect all approved changes to the FY 2002 Revised Budget Plan from January 1, 2002 through April 22, 2002. Included are all adjustments made as part of the FY 2002 Third Quarter Review:

- ♦ A net decrease of \$688,883 as part of the \$24.2 million Reductions to County Agencies and Funds approved by the Board of Supervisors to address the FY 2002 revenue shortfall and increased public safety requirements. These reductions include management of permanent position vacancies and limited-term hours.

County Executive Proposed FY 2003 Advertised Budget Plan

Purpose

The Department of Tax Administration is responsible for both assessing and collecting all real and tangible personal property, business license and other miscellaneous taxes according to State statutes and County ordinances. The Department is also charged with the responsibility of ensuring that assessments are uniform and equitable so that each property owner carries his or her share of the tax burden.

Key Accomplishments

- ♦ Performed 667,500 computer-assisted appraisals of real property land and structures.
- ♦ Processed an estimated 2,000 administrative appeals, 500 Board of Equalization cases and approximately 10 Court cases.
- ♦ Successfully maintained a Russell Index rating of 6 percent, which exceeds the established "good" rating of 15 percent. The Russell Index is one measure of equity in real property assessment.
- ♦ Processed the assessment of personal property and license taxes for approximately 1,030,100 individual and business accounts.
- ♦ Processed 47,900 Business, Professional and Occupational License applications.
- ♦ Administered a central telephone call center, which handles approximately 519,617 calls annually and maintains correspondence and central files for the Department.
- ♦ Processed citizen inquiries, tax payments, and tax record update requests received via the Internet.
- ♦ Successfully employed aggressive enforcement methods, including Program Target (Tax Administration Revenue Generating Enhancement Team) wage and bank liens, seizure of checks, and State's Set-off Debt Program to collect delinquent taxes. Enhanced collection efforts have also been successfully implemented in the collection of Parking Tickets.
- ♦ Deposited and reconciled over 3.192 million payments, totaling over \$1.6 billion, from current taxes, licenses, invoices, and miscellaneous items.

DEPARTMENT OF TAX ADMINISTRATION

FY 2003 Initiatives

- ◆ Perform systematic field inspections for all single-family residential properties in the County.
- ◆ Continue to utilize a variety of tools to identify delinquent taxpayers, such as advanced computer match programs; on-line State Department of Motor Vehicles (DMV) and income tax data; cross-matching of assessment databases and other County computer files.
- ◆ Facilitate the appeal of assessments; and accept vehicle registrations, update of tax records, and payment of parking tickets via secure transactions over the Internet.
- ◆ Continue the award-winning "SMILES" customer service program.
- ◆ Begin modernization of existing real estate tax computer systems.
- ◆ Enhance existing e-commerce capabilities and explore decal delivery process options.

Performance Measurement Results

In FY 2003, the Department of Tax Administration, Real Estate Division, is projected to assess 336,750 parcels, an increase of 3,000 parcels over the FY 2002 level of 333,750. The FY 2001 property assessment accuracy level of 99.75 percent is slightly below the target of 99.85 percent. The Department expects to maintain this rate of accuracy by making defensible assessments of market value for both residential and non-residential properties, in a volatile market. Due to the increased real estate market activity, and the increasingly complex nature of the properties to be assessed, the Department's cost per parcel is expected to increase from \$18.17 in FY 2001 to \$20.53 and \$21.65 in FY 2002 and FY 2003, respectively. As a customer service measure, change of assessment notices will continue to be mailed by early March, giving taxpayers a maximum amount of time to discuss their assessments. In addition, assessment information continues to be available via the website, supplemented by new search tools and Geographic Information System (GIS) maps.

The Personal Property and Business License Division continues to make improvements to customer service by providing taxpayers the opportunity to update certain County tax information via the Internet. Turn-around time to respond to citizens inquires by e-mail has dramatically improved from an average of five days in 2000 to less than one day in 2001. For tax year 2000 a less than one day response time was maintained. In terms of accuracy of assessments, the value of corrected assessments in FY 2001 reflect less than five percent of the total levy, the majority of which were due to proration of personal property taxes. Beginning around January 1, 2002, on-line registration capabilities allow citizens to file for personal property taxes and purchase County decals over the Internet. Staff is exploring the possibility of implementing this on a pilot basis in certain DMV offices and dealerships.

In FY 2001, the Revenue Collection Division exceeded its target collection in all current and delinquent tax categories. The percent of delinquent (i.e., prior year) taxes collected increased six percentage points from 28 percent in FY 2000 to 34 percent in FY 2001. Budget targets for the collection of Parking Tickets were also surpassed based on a new aggressive collection focus. The service quality remained in the 99 percent category and the customer service surveys provided an overall satisfaction rate of 95 percent (or 3.8 on 4.0 point scale).

Funding Adjustments

The following funding adjustments from the FY2002 Revised Budget Plan are necessary to support the FY 2003 program:

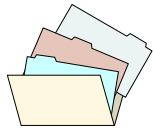
- ◆ A net increase of \$657,385 in Personnel Services associated with salary adjustments necessary to support the County's compensation program.

DEPARTMENT OF TAX ADMINISTRATION

- ◆ A net decrease of \$420,434 in Operating Expenses not required in FY 2003 as a result of the one-time carryover of expenditures for costs of \$260,760 associated with enhancements to the cashiering and parking ticket system, \$123,044 in unexpended Close Management Initiatives (CMI) savings and \$36,630 in encumbered expenses.
- ◆ An increase of \$196,000 in Operating Expenses for postage as a result of the growth in the number of Real Estate tax bills and delinquent parking violation mailings, and a postage rate increase.
- ◆ An increase of \$136,519 in Operating Expenses primarily due to Information Technology Infrastructure charges based on the agency's historic usage and the Computer Equipment Replacement Fund (CERF) surcharge to provide for the timely replacement of the County's information technology infrastructure.

The following funding adjustments reflect all approved changes in the FY 2002 Revised Budget Plan since passage of the FY 2002 Adopted Budget Plan. Included are all adjustments made as part of the FY 2001 Carryover Review and all other approved changes through December 31, 2001:

- ◆ As part of the FY 2001 Carryover Review, an increase of \$36,630 is due to encumbered carryover in Operating Expenses.
- ◆ As part of the FY 2001 Carryover Review, an increase of \$383,804 in Operating Expenses is the result of unencumbered carryover of \$260,760 for costs associated with enhancements to the cashiering and parking ticket system, and \$123,044 in unexpended Close Management Initiatives (CMI) savings.



Department Supervision

Goal

To administer, supervise, and adjudicate the assessment, levy, and collection of all taxes that are charged to citizens and businesses of Fairfax County in order to ensure full compliance with the Virginia Constitution, State and County codes and to provide for the funding of the public need as established through the annual budget process.

Cost Center Summary					
Category	FY 2001 Actual	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan	FY 2003 Advertised Budget Plan	FY 2003 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	11/ 11	11/ 11	11/ 11	11/ 11	11/ 11
Total Expenditures	\$1,485,234	\$1,445,436	\$1,589,789	\$1,465,761	\$1,362,679

Objectives

- ◆ To maintain an average assessment-to-sales percentage for real estate in the low 90's as measured by the Virginia Department of Taxation, which indicates compliance with the law to assess at fair market value without over-assessing property.
- ◆ To maintain the coefficient of dispersion at 6.0 which indicates a high degree of assessment equity (i.e., like properties and neighborhoods are similarly assessed).

DEPARTMENT OF TAX ADMINISTRATION

- ◆ To maintain an average minimum collection rate of 98.20 percent for Real Estate, Personal Property, and Business, Professional, and Occupational License (BPOL) taxes, with no degradation in statutory compliance, timeliness, or customer satisfaction, in order to show compliance with the law to collect all taxes due and ensure everyone pays their fair share of the tax burden which funds most County programs.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1999 Actual ¹	FY 2000 Actual	FY 2001 Estimate/Actual	FY 2002	FY 2003
Output:					
Real Estate Assessments (\$ in billions) ¹	\$75.8	\$80.6	\$87.8 / \$87.8	\$99.8	\$114.9
Amount collected for real estate, personal property, BPOL (\$ in billions)	\$1.329	\$1.460	\$1.582 / \$1.614	\$1.769	\$1.926
Efficiency:					
Cost per \$1,000 dollars assessed	\$0.071	\$0.070	\$0.070 / \$0.069	\$0.067	\$0.063
Cost per \$1,000 dollars collected	\$14.39	\$13.82	\$13.14 / \$13.82	\$12.69	\$11.86
Service Quality:					
Average rating of DTA services by customers ²	3.8	3.8	3.8 / 3.8	3.8	3.8
Outcome:					
Assessment/Sales ratio ³	91.0%	89.7%	90.0% / 89.9%	89.9%	91.2%
Coefficient of Dispersion ⁴	5.4	5.6	6.0 / 5.7	6.2	6.1
Average collection rate in all tax categories	98.92%	98.92%	98.89% / 98.20%	98.20%	98.20%

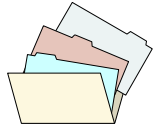
¹ Exonerations, supplemental assessments, tax relief, and public service corporations are not included.

² This rating is based on a 4.0 scale, with 4.0 being the highest.

³ The LOCAL assessment-to-sales ratio as measured annually by Fairfax County Department of Tax Administration. The ratios are based on comparing tax year assessments to the most recent data available. For example, calendar year 2001 sales are compared to tax year 2002 assessments for FY 2003.

⁴ A small coefficient of dispersion indicates the universe of assessment-to-sales ratios are grouped relatively closely around the median assessment-to-sale ratio and that the assessment of property is more equitable. An index below 15 is considered good, from 5 to 10 indicates an excellent uniformity.

DEPARTMENT OF TAX ADMINISTRATION



Real Estate Division

Goal

To assess and update all real property in the County in a fair and equitable manner to ensure that each taxpayer bears his or her fair share of the real property tax burden.

Cost Center Summary					
Category	FY 2001 Actual	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan	FY 2003 Advertised Budget Plan	FY 2003 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	91/ 91	94/ 94	97/ 97	97/ 97	97/ 97
Total Expenditures	\$4,947,570	\$5,499,571	\$5,431,459	\$5,928,699	\$5,928,699

Objectives

- ♦ To maintain the cost per thousand dollars of Real Estate tax levied at or below \$6.00 and the cost per parcel assessed at or below \$21.48, while maintaining an overall assessment accuracy rate of at least 99 percent as measured by adjustments to assessments as a result of Board of Equalization, litigation, and appeal outcomes.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate/Actual	FY 2002	FY 2003
Output:					
Total tax levy for Real Estate (in thousands)	\$932,447	\$996,738	\$1,081,158 / \$1,084,372	\$1,228,941	\$1,384,751
Parcels assessed	319,291	326,244	329,500 / 330,252	333,750	336,750
Efficiency:					
Cost per \$1,000 real estate tax levied ¹	\$6.00	\$5.67	\$5.66 / \$5.53	\$5.61	\$5.27
Cost per parcel assessed ¹	\$17.48	\$17.32	\$18.58 / \$18.17	\$20.53	\$21.65
Parcels per appraiser	6,941	7,092	6,590 / 7,180	6,274	6,354
Service Quality:					
Property assessment accuracy ²	99.75%	99.86%	99.85% / 99.75%	98.75%	99.75%
Outcome:					
Property assessment accuracy ²	99.75%	99.86%	99.85% / 99.75%	99.75%	99.75%

¹ Business costs includes direct costs plus fringe benefits.

² Property assessment accuracy for performance indicators will be measured as of the end of the fiscal year. For example, revenue for FY 2001 is based on January 1, 2000 assessments and the accuracy figure is calculated as of June 30, 2001.

DEPARTMENT OF TAX ADMINISTRATION



Personal Property and Business License Division

Goal

To establish and maintain an equitable and uniform basis for assessing County ad valorem taxes on personal property; and to administer County licenses, State Income Tax, and all other State and County programs assigned to the Division in accordance with mandated statutes.

Cost Center Summary					
Category	FY 2001 Actual	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan	FY 2003 Advertised Budget Plan	FY 2003 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	139/ 139	138/ 138	131/ 131	131/ 131	125/ 125
Total Expenditures	\$5,413,071	\$5,905,275	\$5,459,174	\$5,942,875	\$5,651,829

Objectives

- ♦ To maintain the cost per Personal Property and BPOL dollar levied at or below \$0.01 with no degradation in accuracy as measured by assessments exonerated as a percent of total assessments.
- ♦ To reduce the average response time by one day, from five to four days, to return an adjusted tax bill to a business after the taxpayer communicates a change in the tax information he/she originally reported.
- ♦ To increase the accuracy of TARGET assessments by reducing the need for clerical adjustments by 0.5 percentage points, from an average of 8.3 percent to 7.8 percent.

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate/Actual	FY 2002	FY 2003
Output:					
Total tax levy for Personal Property and BPOL	\$447,355,631	\$478,541,766	\$516,638,961 / \$529,721,540	\$556,970,059	\$561,052,384
Value of Personal Property and BPOL tax bills adjusted	\$23,393,532	\$24,671,297	\$24,671,297 / \$23,136,519	\$24,144,874	\$25,034,066
Value of TARGET assessments corrected	\$372,416	\$350,000	\$410,000 / \$392,155	\$370,000	\$350,000
Efficiency:					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01
Corrected TARGET assessments per SYE	84	81	83 / 62	60	59
TARGET cost per dollar assessed	\$0.03	\$0.03	\$0.04 / \$0.04	\$0.04	\$0.04

DEPARTMENT OF TAX ADMINISTRATION

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate/Actual	FY 2002	FY 2003
Service Quality:					
Exonerations as a percent of total assessments	5.0%	5.0%	4.9% / 4.4%	4.3%	4.3%
Adjusted tax bill response time (in days)	8.0	6.0	5.0 / 5.0	4.0	3.5
Percent of TARGET assessments corrected	12.3%	10.6%	10.0% / 8.8%	8.3%	7.8%
Outcome:					
Cost per tax dollar levied	\$0.01	\$0.01	\$0.01 / \$0.01	\$0.01	\$0.01
Reduction in average response time (in days)	(1)	(1)	(1) / (1)	(1)	(0.5)
Percentage point change of TARGET assessments corrected	(2.7)	(0.7)	(0.5) / (0.5)	(0.5)	(0.5)



Revenue Collection Division

Goal

To bill and collect taxes while providing quality customer service, in order to maximize General Fund revenue with accountability and minimize the overall tax burden by maintaining low delinquency rates.

Cost Center Summary					
Category	FY 2001 Actual	FY 2002 Adopted Budget Plan	FY 2002 Revised Budget Plan	FY 2003 Advertised Budget Plan	FY 2003 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	83/ 83	84/ 84	88/ 88	88/ 88	88/ 88
Total Expenditures	\$6,866,383	\$6,708,316	\$6,809,727	\$7,211,094	\$6,988,231

Objectives

- ♦ To maintain a minimum 99.50 percent collection rate for current year real estate taxes, 97.00 percent for current year personal property taxes, and 98.50 percent for Business, Professional, and Occupational License taxes (BPOL).
- ♦ To increase the percentage of outstanding receivables collected from 34 percent to 35 percent, while maintaining a cost per dollar collected of no more than \$0.13.

DEPARTMENT OF TAX ADMINISTRATION

Performance Indicators

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 1999 Actual	FY 2000 Actual	FY 2001 Estimate/Actual	FY 2002	FY 2003
Output:					
Current Year Taxes Collected:					
Real Estate	\$933,542,541	\$993,049,391	\$1,075,917,889 / \$1,079,282,128	\$1,222,848,379	\$1,377,879,002
Personal Property	\$359,957,520	\$387,089,592	\$425,139,733 / \$427,509,066	\$458,819,970	\$461,039,045
BPOL ¹	\$75,017,144	\$79,541,864	\$82,221,593 / \$89,266,311	\$87,154,888	\$87,154,888
Delinquent Taxes Collected:					
Real Estate	\$9,831,905	\$7,753,426	\$6,879,238 / \$6,713,396	\$6,879,238	\$6,879,238
Personal Property	\$7,957,013	\$11,140,648	\$8,200,559 / \$8,771,115	\$8,200,559	\$8,200,559
BPOL ²	\$383,908	\$759,683	\$500,000 / \$1,459,796	\$500,000	\$500,000
Efficiency:					
Cost per current dollar collected	\$0.005	\$0.004	\$0.003 / \$0.004	\$0.004	\$0.004
Cost per delinquent dollar collected	\$0.10	\$0.10	\$0.13 / \$0.11	\$0.12	\$0.13
Service Quality:					
Percent of bills deliverable	99.3%	99.3%	99.4% / 99.4%	99.4%	99.4%
Customer Satisfaction Survey ³	3.8	3.8	3.8 / 3.8	3.8	3.8
Outcome:					
Percentage of Current Year Taxes Collected:					
Real Estate	99.51%	99.63%	99.50% / 99.53%	99.50%	99.50%
Personal Property	97.26%	97.30%	97.26% / 97.05%	97.00%	97.00%
BPOL	98.97%	98.24%	98.50% / 98.50%	98.50%	98.50%
Percent of delinquent taxes collected	27%	28%	28% / 34%	34%	35%

¹ Estimates for BPOL in FY 2001 and FY 2002 include the elimination of the gross receipt tax on electric and natural gas utilities.

² Strong collection rates achieved on FY 1999 BPOL taxes reduced the level of outstanding delinquencies available for collection.

³ This rating is based on a 4.0 scale, with 4.0 being the highest.